

BCC Meeting

Parks and Recreation Department

Audit Report 2012-8 Immokalee Sports
Complex Cash Counts



February 26, 2013

Dwight E. Brock

Background

- The Finance Director requested an audit of the County's Imprest Funds, to include change drawers.
- The request was based on concerns that the custodian and/or sub-custodian may not be following the County's policies and procedures for operations of these funds.
- A follow-up review was completed as a result of the termination of the Immokalee Sports Complex custodian.
- The audit was limited to review of the Immokalee Sports Complex change drawer including unannounced cash counts and a partial cash handling review.

Summary of Findings

1. Certificate and Request of Imprest Fund forms have not been updated and provided to Finance as changes occurred.
2. The Annual Confirmation was not returned to Finance by the due date and has not been returned on a yearly basis.
3. Cash Control Logs have not been used.
4. Locker fee revenue has been recorded as Pool Pass Revenue and currently is not being monitored.
5. Manual keys are used to override automated controls.
6. Deposits have not been made in accordance with Policy.
7. Parks and Recreation staff were unable to locate a manual cash register.

Parks and Recreation staff were unable to locate a manual cash register.

- On May 11, 2012, Internal Audit completed a site visit. Staff was unable to location a Sanyo 645 Cash Register.
- On August 2, 2012, the asset was disposed as “unable to be found.”



Without proper controls in place for cash intake points, it is possible cash may be stolen, revenue not reported, and assets misstated.

CONCLUSION

- The Clerk is the custodian of cash.
- The Department should work together with the Clerk's Office to ensure internal controls are appropriate to safeguard cash.
- There should be collective processes used to ensure policies and procedures are created to reduce risk.

Thank you

